companies in India during the last ten years, company-wise and year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR):(a) Yes, Sir. Under Notification No. 32/89-CE dated 1-3-1989, there is a full exemption from payment of excise duty on ayurvedic drugs.

(b) The manufacturers of fully exempted excisable goods are not required to furnish the information pertaining to production and clearance under the provisions of Central Excise Rules, 1944 and notification issued thereunder. The figure of excise duty exemption enjoyed in respect of ayurvedic drugs cannot, therefore, be readily determined.

Income Tax Raids

4870. SHRI S.N. VEKARIA:
SHRI SIMON MARANDI:

Will the Minister of FINANCE be pleased to state:

(a) the number of income tax raids conducted during 1989-90 and 1990-91, collectoratewise;

(b) the value of unaccounted money and other wealth detected during these raids, collectoratewise;

(c) the number of cases filed in courts during the last two years in respect of such detected cases, collectorate-wise; and

(d) the number of such court cases finalised and penalty imposed and recovered, collectorate-wise?

THE MINISTER OF STATE IN THE MINISTRY IN FINANCE (SHRI RAMESHWAR THAKUR):(a) and (b). Please se enclosed statements.

(c) and (d). Prosecutions for offences under the Direct Tax enactments are not launched on the basis of searches *per see.* Prosecutions are generally launched on completion of assessments and after careful evaluation of relevant evidence. Details regarding prosecutions launched and decided during the years 1989-90 and 1990-91 are as under:-

Year	*No. of Prosecutions launched*	*No. of Cases decided*	*No. of cases of conviction*
1989-90	8929	638	181
1990-91	3786	2309	174

Details regarding penalties imposed by the courts are not regularly maintained in the Central Board of Direct Taxes.

STATEMENT

Sl. No.	Directorate of Income Tax (Investigation)	Year	No. of Searches	Value of assets seized (Rs. in crores)	Concealed income disclosed under Section 132(4) of the Income Tax Act. (Rs. in crores)
1	2	3	4	5	6
1.	Delhi	1989-90	577	24.59	10.35
		1989-90	814	32.09	15.85
2.	Chandigarh	1989-90	285	4.23	5.12
		1990-91	285	4.23	5.12
3.	Calcutta	1989-90	648	18.68	12.89
		1990-91	824	32.18	12.62
4.	Kanpur	1989-90	326	8.79	3.86
		1990-91	358	14.06	2.53
5.	Ahmedabad	1989-90	537	13.87	40.60
		1990-91	581	26.27	67.44
6.	Pune	1989-90	375	5.74	12.99
		1990-91	399	11.41	19.13
7.	Madras	1989-90	315	9.44	14.97
		1990-91	619	25 93	26.91

Sl. No.	Directorate of Income Tax (Investigation)	Year	No. of Searches	Value of assets seized (Rs. in crores)	Concealed income disclosed under Section 132(4) of the Income Tax Act. (Rs. in crores)
1	2	3	4	5	6
8.	Hyderabad	1989-90	242	6.99	10.62
		1990-91	304	7.85	14.44
9.	Bangalore	1989-90	277	6.71	14.05
		1990-91	268	9.13	27.37
10.	Bombay	1989-90	402	28.98	67.99
		1990-91	1062	61.10	133.82
	Total:	1989-90	3984	128.02	193.44
		1990-91	5474	227.87	328.01